ARIZONA FORM

285Effective July 3, 2003

General Disclosure/Representation Authorization Form ARIZONA DEPARTMENT OF REVENUE

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PRESENT ADDRESS - NUMBER AND STREET, RURAL ROUTE, APARTIMENT/SUTE NO. CITY, TOWN OR POST CFFICE STATE ZIP CODE ARIZONA TRANSACTION PRIVILEGE TAX LICENSE NUMBER ARIZONA TRANSACTION PRIVILEGE TA	<u>1.</u>		- Please print or type.		Enter only those that apply:					
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DAYTIME TELEPHONE NUMBER 2. APPOINTE INFORMATION Provide one of the following identification numbers: STATE AND S		PRESENT ADDRESS - NUMBER	R AND STREET, RURAL ROUTE	, APARTMENT/SUITE NO.	SOCIAL SECURITY NUMBER(S)					
APPOINTEE INFORMATION Provide one of the following identification numbers: NAME Affician Department of Gaming PRESENT ADDRESS - NUMBER AND STREET, RURAL ROUTE, APARTIMENT/SUITE NO. 202 East Earl Drive, Suite 200 CITY, YONN OF POST OFFICE Phoenix, Attoons 80012 DAYTIME TELEPHONE NUMBER (602) 604-1801 3. TAX MATTERS, The appointee is authorized to receive confidential information for the tax matters isted below. By signing this form, I authorize the Department or release confidential information of the taxpayer(s) named above to the appointee size davisor, please see section 4. To grant a Power of Attorney, please sky section 4 and go to section 5. TAX TYPE YEAR(S) OR PERIOD(S) Income Tax 2002-2005 Income Tax 2002-2005 Individual Joint Return Individual Joint Return Individual Joint Return Individual Single		CITY, TOWN OR POST OFFICE	STA	ATE ZIP CODE	ARIZONA WITHHOLDING NUMBER					
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Z002-2005 Z Partnership Z Fiduciary-Trust Z Fiduciary-Estate Z Individual/Sole Proprietorship Z Partnership Z Corporation Z Trust Z Individual/Sole Proprietorship Z Limited Liability Partnership Z Corporation Z Trust Z Withholding Tax 2002-2005 Z United Liability Company Z Limited Liability Partnership Z Estate Z Withholding Tax 2002-2005 Z Specify type of return(s)/ownership: Any collection information Z Specify type of return(s)/ownership: Any collection to the appointee named above. Please check the boxes accordingly. An additional authorization must be in accordance with Arizona Supreme Court Rule 31. See instructions. Appointee shall have the power to execute a protest of a deficiency assessment or a denied refund claim or to execute an agreement on Taxpayer's behalf. Appointee shall have the power to request a formal hearing on Taxpayer's behalf. Appointee shall have the power to execute a closing agreement on Taxpayer's behalf. Appointee shall have the power to execute a closing agreement on Taxpayer's behalf. Appointee shall have the power to execute a closing agreement on Taxpayer's behalf. Appointee shall have the power to execute a closing agreement on Taxpayer's behalf. Appointee shall have the power to execute a closing agreement on Taxpayer's behalf. Appointee shall have the power to execute a closing agreement on Taxpayer's behalf. Appoi			TEAR(S) OR PERIOD(S)					[V] Corneration		
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and Use Tax 2002-2005		Transaction Privilege			n		XI Cornoration			
		_	2002-2005	1 '	۲	•	•			
ADDITIONAL AUTHORIZATION. Items 4a through 4h allow the taxpayer(s) to grant additional authorization to the appointee named above. Please check the boxes accordingly. An additional authorization must be in accordance with Arizona Supreme Court Rule 31. See instructions. 4a		X Withholding Tax								
above. Please check the boxes accordingly. An additional authorization must be in accordance with Arizona Supreme Court Rule 31. See instructions. 4a		Other (specify tax type):	1 ' ' ''	hip:	a and a street of the Sec	<u>i di a maga alama</u>	od a od popleta od izvedite <u>juje</u>			
6. REVOCATION OF EARLIER AUTHORIZATION(S). This authorization does not revoke any earlier authorizations or Powers of Attorney on file with the Arizona Department of Revenue unless the following revocation box is checked. The revocation will be effective as to all earlier authorizations and Powers of Attorney on file with the Department of Revenue exception.		above. Please check the box See instructions. 4a	Appointee shall have the power to request a formal hearing on Taxpayer's behalf. Appointee shall have the power to request a formal hearing on Taxpayer's behalf. Appointee shall have the power to request a formal hearing on Taxpayer's behalf. Appointee shall have the power to request a formal hearing on Taxpayer's behalf. Appointee shall have the power to request a formal hearing on Taxpayer's behalf. Appointee shall have the power to represent the taxpayer in any administrative tax proceeding. Appointee shall have the power to represent the taxpayer in any collection matter including an Offer-In-Compromise. Appointee shall have the power to represent the taxpayer in any collection matter including an Offer-In-Compromise. Appointee shall have the authority to delegate to others any or all authority granted to appointee by this document. Other (please specify): This request to release confidential information will expire 90 calendar days from the signature date of the taxpayer. POWER OF ATTORNEY. By checking the box on line 5, the taxpayer grants the above-named appointee a Power of Attorney to perform any and all acts that the taxpayer can perform with regard to the above-mentioned tax matters and tax year(s) or period(s). This Power of Attorney includes, but is not							
	6.	specify any limitation REVOCATION O Attorney on file will be effective								

7.	CORPORATIONS HAVING CONTROLLED SUBSIDIARIES. A.R.S. §42-2003(A)(1) provides that confidential information relating to a corporate taxpayer may be disclosed to a designee of the taxpayer who is authorized in writing by the taxpayer. A principal corporate officer of a parent corporation may execute a writte authorization for a controlled subsidiary. A principal corporate officer of a parent corporation that desires to designate a person to receive confidential information regarding the corporation's controlled subsidiaries must either attach a list containing the names of each controlled subsidiary that the parent company wants included in the disclosure authorization (a federal Form 851 may be used for this purpose) or taxpayer may complete the following to include all controlled subsidiaries in the disclosure authorization. In addition, there is space provided to exclude specific controlled subsidiaries from the disclosure authorization.											
	Please check one of the following:											
	Include all controlled subsidiaries. A controlled subsidiary, for purposes of A.R.S. §42-2003, is defined as more than 50% ownership or control.											
	Include all controlled subsidiaries except the subsidiaries named below. The following controlled subsidiaries are specifically excluded:											
		NAME		FEDERAL I.D. NO.	TAX YEARS IF NOT	ALL YEARS						
	7a		 									
	7b											
	7e 7f											
	authorization form on behalf of	cerning the above-mentioned taxpayer. By signing this norization form on behalf of the above-mentioned corpo erstand that to knowingly prepare or present a docume		ty company(ies), trust(s), estate(s) or false is a Class 5 felony pursua SIGNATURE	partnership(s), and/or individual(s).							
	PRINT NAME		_	PRINT NAME								
	TITLE			TITLE								
	 DECLARATION OF APPOINTEE. Complete if Appointee has been given authority under any Section 4a through h or Section 5 or is otherwise authorized to practice law as defined in Rule 31(a) of the Arizona Rules of the Supreme Court. Under penalties of perjury, I declare that I am one of the following: A full-time officer, partner, member or manager of a limited liability company, or employee if the individual qualifies under Rule 31(c)13 of the Arizona Rules of the Supreme Court. Attorney - an active member of the State Bar of Arizona. Certified Public Accountant - duly qualified to practice as a Certified Public Accountant in Arizona. Federally Authorized Tax Practitioner within the meaning of A.R.S. § 42-2069(D)(1). If appointee is engaged in practice with a federally authorized tax practitioner, provide the practitioner's name and CAF number below: Not Applicable PRACTITIONER'S NAME Other - This may be any individual, providing the total amount in dispute, including tax, penalties, and interest is less than \$5,000.00. If this Declaration of Appointee is not signed and dated, the representation authorization will be returned. 											
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	Enter a letter (a, b, c d or e).	(State)		SIGNATURE		DATE						
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